

116TH CONGRESS  
1ST SESSION

# H. R. 2089

To amend the Internal Revenue Code of 1986 to extend for 2 years tax credits with respect to biodiesel and renewable diesel.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 4, 2019

Ms. FINKENAUER (for herself, Mrs. AXNE, Mr. KIND, Mr. KELLY of Pennsylvania, Mr. SMITH of Nebraska, Ms. DELAURO, Mrs. WALORSKI, Mr. LAHOOD, Mrs. CRAIG, Mr. LOEBSACK, Mr. DANNY K. DAVIS of Illinois, Mrs. BUSTOS, Mr. PASCRELL, and Mr. LARSON of Connecticut) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for 2 years tax credits with respect to biodiesel and renewable diesel.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Biodiesel Tax Credit  
5 Extension Act of 2019”.

### 6 **SEC. 2. BIODIESEL AND RENEWABLE DIESEL.**

7 (a) INCOME TAX CREDIT.—

1           (1) IN GENERAL.—Section 40A(g) of the Inter-  
2           nal Revenue Code of 1986 is amended by striking  
3           “December 31, 2017” and inserting “December 31,  
4           2019”.

5           (2) EFFECTIVE DATE.—The amendment made  
6           by this subsection shall apply to fuel sold or used  
7           after December 31, 2017.

8           (b) EXCISE TAX INCENTIVES.—

9           (1) TERMINATION.—

10           (A) IN GENERAL.—Section 6426(c)(6) of  
11           such Code is amended by striking “December  
12           31, 2017” and inserting “December 31, 2019”.

13           (B) PAYMENTS.—Section 6427(e)(6)(B) of  
14           such Code is amended by striking “December  
15           31, 2017” and inserting “December 31, 2019”.

16           (2) EFFECTIVE DATE.—The amendments made  
17           by this subsection shall apply to fuel sold or used  
18           after December 31, 2017.

19           (3) SPECIAL RULE FOR 2018.—Notwithstanding  
20           any other provision of law, in the case of any bio-  
21           diesel mixture credit properly determined under sec-  
22           tion 6426(c) of the Internal Revenue Code of 1986  
23           for the period beginning on January 1, 2018, and  
24           ending on December 31, 2018, such credit shall be  
25           allowed, and any refund or payment attributable to

1       such credit (including any payment under section  
2       6427(e) of such Code) shall be made, only in such  
3       manner as the Secretary of the Treasury (or the  
4       Secretary's delegate) shall provide. Such Secretary  
5       shall issue guidance within 30 days after the date of  
6       the enactment of this Act providing for a one-time  
7       submission of claims covering periods described in  
8       the preceding sentence. Such guidance shall provide  
9       for a 180-day period for the submission of such  
10      claims (in such manner as prescribed by such Sec-  
11      retary) to begin not later than 30 days after such  
12      guidance is issued. Such claims shall be paid by such  
13      Secretary not later than 60 days after receipt. If  
14      such Secretary has not paid pursuant to a claim  
15      filed under this subsection within 60 days after the  
16      date of the filing of such claim, the claim shall be  
17      paid with interest from such date determined by  
18      using the overpayment rate and method under sec-  
19      tion 6621 of such Code.

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